Scott. II-27—100,806—21-5-52.

# Finance (1948) Department.

## Ms. SERIES.

G.O. No. 984. and memo no
105095 A.A./48-2 dt 21.1.49

Dated 19.10.49

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## [Despatch Abstract.]

Delegation of powers - Powers of waiver etc., by Audit Officers - Continuance - Orders passed.

No.TM.11-6/42-47/1404. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, dated 5th October 1948.

Enclosure

FROM

S.A.VANESWAR ESQ.,
ACCOUNTANT GENERAL,
M A D R A S.

To

The Secretary to the Government of Madras,
Finance Department,
M A D R A S. 9 .

Sir,

Sub:- Enhanced power of waiver by Audit Officers.

Ref:- G.O.Ms.No.333 dated 7-4-48.

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I have the honour to invite a reference to paragraph 2 of the G.O.mentioned above and state that the conditions under which the limits to the power of waiver by Audit Officers were enhanced still continue to exist. I therefore, suggest that the increased limits may kindly be allowed to be continued for another period of six momths from 1-10-48.

The question of increasing the limits as a permanent measure is being referred to the Auditor General and the decision taken will be communicated to Gogernment in due course.

Yours faithfully,

Sd ...
(S.A.Vaneswar)
ACCOUNTANT GENERAL.

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GOVERNMENT OF MADRAS
Abstract.

Delegation of powers - Powers of Waiver etc., by Audit Officers - Continuance - Orders issued.

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Finance Department.

G.O.Ms.No.984 dated 19-10-48

Read the following:

G.O.No.91(S) Finance, dated 21-11-42.
G.O.No.39 Finance, dated 16-1-47.
G.O.No.897 Finance, dated 17-11-47.
G.O.No.333 Finance dated 7-4-48.
From the Accountant General No.TM.11-6/42-47/1404 dated 5-10-48.

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O R D E R:

The Government accept the suggestion of the Accountant-General that the enhanced powers delegated to audit officers to waive objections or recovery of irregula expenditure, over-payments, or dues to Government in individual cases, upto the increased limits sanctioned in the G.O.s cited should be continued for a further period of six months from 1-10-1948 i.e. till 31st March 1949 .

Sd.....
19-10-48

P.T.O

To the Accountant General, Madras.
To All Heads of Departments.
To All Departments of the Secretariat.

/True copy/

for Superintendent, 4.8.53
Madras Record Office.

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Finance Department

Subject:- Enhanced power of waiver by Audit officers.

Reference:- From the Accountant General T.M.11-6/42-47, 1404 , dated 5-10-48.

Please see the letter from the Accountant General Madras in the c.f. In the circumstances stated by him his proposal to delegate increased powers of waiver etc. to Audit officers for another period of 6 months from 1-10-1948 may be accepted.

2. A draft order is submitted below-for approval.

Sd.....
19-10-48

No.T.M.11.6/42.47/1808. Office of the Accountant General, Madras.
Fort St. George, dated 7th December 194.

Enclosures.

From
S.Srinivasan Esq.,
ACCOUNTANT-GENERAL, MADRAS.

To
The Secretary to the Government of Madras,
Finance Department,
Fort St. George, Madras.

Sir,

Sub: Enhanced power of waiver by Audit Officers.

I have the honour to invite a reference to the correspondence relating to the issue of G.O.Ms.No.984 Finance dated the 19th October 1948 on the subject noted above and state that as the monetary limits to the powers of Audit Officers to waive objections etc., as they stood before their enhancement are very low in the conditions now prevailing, it is desirable that these enhanced limits are made permanent so that Audit can concentrate on essentials and leave out petty objections, the pursuance of which involves delays and correspondence both in Audit and Departmental offices.

I request that the question of retaining these enhanced limits as a permanent measure may kindly be considered by Government and their views in the matter communicated to this office at an early date.

Yours faithfully,
Sd....
Accountant General.

Finance Department.

Memo No.105095 AA/48-1 dated 17-12-48

Sub: Enhanced power of waiver by audit officers.

Ref: G.O.Ms.No.984 Finance dated 19-10-48
From the Accountant General No.T.M.11-6/42.47/1808, dated 7-12-1948.

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The attention of the Accountant General is invited to para 2 of his letter No.T.M.11-6/42-47/1404 dated 5th October 1948 disposed of in the G.O. cited and he is requested to communicate the Auditor-General's viewed in the matter, if it has been received.

Sd.....
17-12-48

To the Accountant General, Madras.

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Office of the Accountant-General,
Madras.

Fort St. George, dated 3rd January 1949.

Enclosures.

From

ACCOUNTANT GENERAL,
MADRAS.

To

The Secretary to the Government,
Finance Department,
Madras.

Sir,

Ref: Government Memorandum No.105095 AA/48-1 dated 17-12-48 re: enhanced powers of waiver by Audit Officers.

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I have the honour to state that as the matter is a general one, applicable to all Provinces, the Auditor General has addressed all the Accountants General to ascertain the views the Provincial Governments and to communciate them to him. It is at his instance and on the lines suggested by him that this office letter dated 7-12-48 was issued to Government. The views of Government may kindly be communciated at an early date.

Yours faithfully,

Sd.....
Deputy Accountant General.

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Memo.No.105095 AA/48-2 dated 21-1-49.

Finance Department.

Sub: Enhanced power of waiver by Audit Officers.

Read: From the A.G., Madras, No. T.M.11-6/42 -47 1808 , dated 7-12-1948
From the A.G. Madras, No.T.M.11-6/42-47/1944 dated 3-1-1949.

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The Government accept the suggestion of the

Cont. 2

suggestion of the Accountant General that the enhanced powers delegated to audit officers to waive objection or recovery of irregular expenditure, over-payments, or dues to Government in individual cases, up to the increased limits specified in G.O.No.91(S) Finance dated 21-11-42 may be made permanent.

Sd.....
21-1-49

To
The Accountant General, Madras.

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Finance Department.

Subject: Enhanced power of waiver by Audit Officers proposals for permanent retention.

Rrom the A.G., Madras, T.M.11-6/42-47/1808 dated 7th December 1948.

Government Memorandum No.105095-AA/48-1 dated 17-12-48.

From the Accountant General No.T.M.11-6/42-47/1944 dated 3-1-1949.

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In 1942, the Accountant General made certain suggestions with reference to the instructions of the Government of India and the Auditor General of India for the elimination ~~ener~~ non-essential work and for effecting economy in staff and stationary as a war measure. These suggestions were accepted by the Government and orders giving effect to them were issued in G.O.No.Ms.91(S) Finance dated 21-11-1942. At the same time, the Accountant General was asked to submit a report with his recommendations as to the continuance or otherwise of the economy measures, six months after the termination of hostilities. After the termination of hostilities, on the recommendation of the Accountant General, the limit of six mont preseribed in Article 52, M.F.C., volume I for payment of arrea claims without pre-audit by the Accountant General w was raised to one year as a permanent measure and the enhanced powers delegated to audit officers to waive objections or recovery of irregular expenditure, overpayments or dues to Government in individual cases up to the increased limits sanctioned in 1942 were continued till 1-10-1947 - See G.O.Nos.39 Finance dated 16-1-1947. These enhanced powers were further continued for six months at a time, till 31-3-1949.

2. When submitting proposals for the continuance of the enhanced powers up to 31st March 1949, the Accountant General stated that he was referring the question of making thes powers permanent to the Auditor-General and that the decision taken would be communicated to the Government in due course. The Accountant General has now reported that as the matter is a general one applicable to all Provinces, the Auditor General has addressed all the Accountants-General to ascertain the views of the Provincial Governments and to communciate them to him. The Accountant General states that as the monetary limits to the powers of Audit Officers to waive objections etc., as they stood before their enhancement are very low in the conditions now prevailing, it is desirable that these ~~ener~~ enhanced limits are made permanent, so that Audit can concentrate on essentials and leave out petty objections, the pursuance of which involves delays and correspondence both in Audit and Departmental ~~offi~~ offices, and requests that the question of retaining these enhanced limits as a permanent measure may be considered by the Government and their view s in the matter communicated to him at an early date. In view of the considerations set out

P.T.O

set out at "A" above and as the enhanced limits have been in force from 1942 onwards, there seems to be no objection to retaining them as a permanent measure as suggested by the A Accountant General subject to orders, a draft Memo. to the Accountant General is submitted for approval.

*G.O.98 897 Finance dated 17-11-47
G.O.333 Finance dated 7-4-48.
G.O..984 Finance Dated 19-10-48.

(True copy)